

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-7
MOTOR VEHICLE VALUE APPORTIONMENT**

**560-11-7-.06 Distribution of Alternative Ad Valorem Tax on
Apportionable Vehicles.**

(1) The commissioner shall annually distribute the alternative ad valorem tax on apportionable vehicles as provided by Code Section 40-2-152 from the separate, segregated fund as soon as is reasonably practicable, subject to the following deadlines:

(a) For distribution year 2015, not later than August 1, 2015;

(b) For distribution years 2016, 2017, 2018, and 2019, no later than April 1 of the calendar year immediately following the calendar year in which such taxes were paid to the commissioner; and

(c) For distribution years 2020 and thereafter, no later than August 1 of the calendar year immediately following the calendar year in which such taxes were paid to the commissioner.

(2) To qualify for the alternative ad valorem tax distribution, each tax jurisdiction shall:

(a) Certify that such jurisdiction is a county, municipality, county school district, or independent school district which levies or causes to be levied for its benefit a property tax on real and tangible personal property; and

(b) Submit to the commissioner a Form PT-38 or its equivalent, along with any other documentation requested by the commissioner, no later than March 31 of each distribution year.

(3) When a qualified tax jurisdiction becomes disqualified for any reason, the commissioner shall distribute the applicable portion of the alternative ad valorem tax proceeds of the disqualified tax jurisdiction among the remaining qualified jurisdictions within the county.

Authority: O.C.G.A. §§ 40-2-11, 40-2-152, 48-2-12.